



United States Department of the Interior

FISH AND WILDLIFE SERVICE
Washington, D.C. 20240



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Memorandum

To: Service Directorate

From: Assistant Director - Business Management and Operations and Chief Financial Officer *John Chamberlain (Actg.)*

Subject: Fiscal Year 2007 Budget Object Code Classification

Attached is the Fiscal Year (FY) 2007 Departmental Budget Object Code (BOC) list which the Service uses to code and classify transactions.

Since BOC classification drives the posting to account for capitalized assets, federal assistance payments, travel, and IT purchases, correct BOC usage is imperative. If you are unsure of the proper BOC to use, please contact your Regional FFS coordinator for advice.

If you have any questions, please contact Tom Angus, Chief, National Financial and Policy Analysis Branch, Division of Financial Management at 703-358-2182.

Attachments



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**Department of the Interior
Budget Object Class Codes and Definitions
FY 2007**

The use of correct Budget Object Codes (BOC) drives the general ledger posting of most transactions. The amounts in certain general ledger accounts must be verifiable to specific items purchased. For example, BOCs 311X post to the capitalized equipment account, and must be accounted for in the property system. BOCs 32XX post to the buildings or other structure accounts and must be accounted for in the real property system. The Department of the Interior (DOI) has revised the BOCs in accordance with the Office of Management and Budget (OMB) Circular A-II, Preparation and Submission of Budget Estimates and bureau functionality. This handbook reflects those changes.

Instructions: When assigning a BOC to a transaction, please use the BOC from the attached list that best fits the transaction. BOCs are to be assigned to all transactions, including those associated with charge card payments and the remote data entry of obligations and payments. If you are unsure of the proper BOC to use, review the attached appendix that defines BOCs or contact your Regional Budget and Finance Office for advice.

CHANGES EFFECTIVE FY 2007

Since the FY 2004 consolidation effort, there were few BOC changes reported by the bureaus within the Department. One bureau revamped their BOC structure to conform to the Departmental listing. The most significant addition was the defining of sub-budget object classes to clarify their proper use within the Department. The definitions are provided in Appendix A of this document.

Summary of Changes

Obsolete Codes

For FY 2007, the following codes should not be used for any purpose.

- 116B Untitled
- 123A Subsistence – Temporary Quarters
- 123B Relocation – Service Contractor
- 123E Relocation – RITA & WTA
- 123F Relocation – Misc. Moving Allowance
- 211W Non-Foreign Transportation Advance
- 2230 Mail Transport – Parcel Post
- 2310 Rental Payments to GSA
- 2320 Rental Payments to Others
- 234A Commercial Communications - local
- 234B Commercial Long Distance Communications
- 234E Telegraph/Teletype Services

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- 234J Telephone Equipment – Lease, Rent, Repair
- 235A Postage
- 235D Postage Box & Meter Rental
- 235J Express Mail
- 236A Utilities
- 237A Equipment Rental
- 237D Equipment Rental – ADP
- 237E Software Rental - ADO
- 237J Equipment Rental DATA Communications
- 237P Equipment Rental - Copiers
- 237T Equipment Rental - Heavy
- 238A Employee Collect – Gov Prov/Qtrs/Utility
- 251C Repairs & Maintenance – Equipment
- 251D Repairs & Maintenance – Vehicle
- 251E Repairs & Maintenance – Other
- 251J Per Call Repairs & Maintenance Equipment
- 251K Per Call Repairs & Maintenance – ADP Equipment
- 253E Real Property Titles and Fees
- 254D Contracts – Drilling
- 254M Contracts – Mapping
- 254P Contracts – Photolab Operations
- 254Q Contracts – Research & Development
- 255B Cooperative Agreements – R&D
- 255F Joint Funding Agreements
- 255L Contracts – Airplanes & Helicopters
- 255M Contract Operation & Facility
- 255R Contracts – Professional Studies
- 255S Contracts – Studies
- 255T Contracts – Training Services
- 255Z Contracts = Other
- 258B Expenses – Shop
- 258F Service Facility – Research Ctr
- 258G Service Facility – Heavy Equipment
- 258H Service Facility – Other
- 259S Tuition
- 259T Training
- 259Z Miscellaneous Services
- 264K Untitled
- 324K Government Furniture Major Machine & Equipment
- 4120 Grants, Subsid & Other Contributions
- 8110 Unvouchered

Code Correction

- 212U Foreign – Late Payment Costs Payable to Employees

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Restored Codes

115R Royalties to Federal Scientists and Inventors
115X Penalty Pay
211U Non-Foreign Late Payment Costs Payable to Employees

New Codes

115X0 Penalty Pay
118B Federal Employee Compensation
1218 Extended Assignment Incentives
121V0 Supervisory Overhead Assessment
121X0 General Overhead Assessment
121Z0 Employer Contribution Tax Fringe Benefits (paid directly to employee)
130A0 Former Personnel – Severance Pay
130B0 Former Personnel – Unemployment Compensation
130C0 Former personnel – Full-Time Employees Voluntary Separation
130D0 Incentive Program
130G0 Other Employee Benefits
211V Non-Foreign Per Diem House Hunting
2110 Non-Foreign Travel
252K Contracts – On-Site Contractor
253F Fleet Usage
255A Contracts – ADP Services
255C Contracts - Consultants
253U Fleet Usage
2630 ADP Supplies & Materials or Info Tech Supplies & Materials
421F Payments under NOFEAR Act

Definition Changes

See Appendix A for definition changes

Budget Object Class Codes and Definitions

10 PERSONNEL COMPENSATION AND BENEFITS

This major object class consists of Object Classes 11, 12, and 13.

11 PERSONNEL COMPENSATION

Compensation directly related to duties performed for the Government by Federal civilian employees, military personnel, and non-Federal personnel. Object class 11 covers object classes 11.1 through 11.8.

11.1 Full-time permanent - For full-time civilian employees with permanent appointments. Full-time permanent employees are those who are full-time civilian employees with permanent appointments as defined by the Office of Personnel Management (OPM). The nature of the employee's appointment is controlling, not the nature of the position. For this object class, include full-time permanent employees in the:

- Competitive Service with career and career-conditional appointments.
- Excepted Service whose appointments carry no restriction or condition. Include those serving trial periods or whose tenure is equivalent to career-conditional tenure in the Competitive Service.

Exclude those serving on indefinite appointments and appointments limited to a specific time.

- Senior Executive Service (SES) with career appointments as defined in 5 U.S.C. 3132(a)(4) and non career appointments as defined in 5 U.S.C. 3132(a)(7).

Refer to your agency's human resources office for assistance on the types of appointments for staff in your agency.

Include:

- Regular salaries and wages paid to the employees (some of which may be withheld from the employee's check to pay taxes, to pay bill in a credit union, or to pay the employee's share of life a health insurance).
- Other payments that become part of their basic pay (for example, geographic differentials, and critical position pay).
- Regular salaries and wages paid while the employees are on paid leave, such as annual, sick, or compensatory leave.
- Lump sum payments for annual leave upon separation (also known as terminal leave payments).

Exclude:

- Compensation above the basic rate, for example, overtime or other premium pay, which will be classified in object class 11.5, Other Personnel Compensation.

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- Full-time temporary employees who are full-time civilian employees with temporary appointments as defined by OPM who will be classified in object class 11.3, Other than full-time permanent. The following revised BOC's have been reviewed and approved by the Departmental Budget Object Class Team for transaction processing by the bureaus/offices.

11.1A	FTP Regular Civilian (GS and equivalent pay system)
11.1B	FTP Federal Wage System and Administratively Determined/Negotiated (General Wage System)
11.1C	FTP Consultant/Expert/Advisory Committee Member
11.1E	FTP Other Employees
11.1F	FTP Terminal Leave-Lump Sum Payments
11.1G	FTP Leave Assessment
11.1T	FTP Time Off Awards

11.3 Other than full-time permanent – Regular salaries and wages paid to civilian employees for part-time, temporary, or intermittent employment (see note below).

Include:

- Part-time permanent employees, that is, employees with appointments that require work on a prearranged schedule of fewer hours or days of work than prescribed for full-time employees in the same group or class.
- Temporary employees, that is, employees with appointments for a limited period of time that is generally less than a year. For example:
 - (a) full-time temporary employees,
 - (b) seasonal employees without permanent appointments,
 - (c) employees with term appointments, and
 - (d) employees with indefinite appointments.
- Personnel appointments and advisory committees.
- Intermittent employees, that is, employees with appointments that require work on an irregular or occasional basis and who are paid only for the time actually employed or services actually rendered.

Note: For personal services contracts with individuals, who are classified by OPM as Federal employees, classify the basic pay in this object class and classify compensation above the basic pay in object class 11.5, Other personnel compensation. On the other hand, classify the payments to a contractor principally for the personal services of a group of the contractor's employees according to the type of contract involved (for example, classify personal services contracts for operation and maintenance of facilities under object class 25.4).

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The following revised BOC's have been reviewed and approved by the Departmental Budget Object Class Team for transaction processing by the bureaus/offices.

11.3A	OTP Regular Civilian (GS and equivalent pay systems)
11.3B	OTP Federal Wage System and Administratively Determined/Negotiated (General Wage System)
11.3C	OTP Consultant/Expert/Advisory Committee Member
11.3E	OTP Other Employees
11.3F	OTP Terminal Leave-Lump Sum Payments
11.3G	OTP Leave Assessment
11.3T	OTP Time Off Award

11.5 Other personnel compensation – Compensation above the basic rates paid directly to civilian employees. Include:

- Overtime, which is pay for services in excess of the established work period as defined in 5 U.S.C. 5542, standby duty and administratively uncontrollable overtime as defined in 5 U.S.C. 5545, and unscheduled availability duty hours for criminal investigations as defined in 5 U.S.C. 5545(a).
- Holiday pay as defined in 5 U.S.C. 5546(b).
- Night work differential, which is pay above the basic rate for regularly scheduled night work.
- Post differentials, which are authorized under 5 U.S.C. 5925 above the basic rate for service at hardship posts abroad that are based upon conditions of environment substantially different from those in the continental United States and warrant additional pay as a recruitment and retention incentive.
- Hazardous duty pay, which is pay above the basic rate because of assignments involving performance of duties that subject the employee to hazards or physical hardships.

Note: Post differentials and hazardous duty pay result from the job or services performed. For example, a job performed at a hardship post abroad or under hazardous duty is different from what might appear to be the same job performed elsewhere and under non-hazardous conditions. Hence, both are classified with other pay in object class 11 and not as benefits in object class 12. By contrast, compensation in the form of cost of living allowances are classified as benefits in object class 12 because they do not result from the job or services performed. The cost for a job in one locale is different from the same job in another locale simply because the cost of living is higher in one locale.

- Supervisory differential, which is pay above the basic rate to adjust the compensation of a supervisor to a level greater than the highest paid subordinate. The differential applies to a General Schedule employee who supervises one or more employees not covered by the General Schedule.
- Cash incentive awards, which are payments for cash awards that do not become part of the Federal civilian employee's basic rate of pay, such as those authorized under 5 U.S.C. 4503, 4504, 4505(a), 4507, and 5384.

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- Other payments above basic rates, which are payments for other premium pay, such as stand-by pay and premium pay in lieu of overtime and special pay that is paid periodically during the year in the same manner and at the same time as regular salaries and wages are paid.

Exclude other payments which are classified in object class 12.1, Civilian personnel benefits.

- Royalties to Federal scientists and inventors which may last up to 17 years and may be paid after the employee has left Federal service or to the employee's beneficiary. The following BOC's have been reviewed and approved by the Departmental Budget Object Class Team for transaction processing by the bureaus/offices.

11.5A	Overtime (includes FLSA)
11.5B	Awards – Monetary
11.5C	Interest on Back Pay
11.5D	Credit Hours – Paid
11.5E	Awards – non-Monetary
11.5F	Paid Holidays Worked
11.5G	Other Compensation – Leave Assessment
11.5H	Environmental/Hazardous Duty Pay
11.5J	Premium Pay – Standby
11.5K	Premium Pay – in lieu of Overtime
11.5M	Compensatory Time – Paid (FLSA non-exempt employees only)
11.5N	Extra-curricular activities stipend – in lieu of Premium Pay or Compensatory Pay
11.5P	Post Differentials – Foreign
11.5Q	Post Differentials – non-Foreign
11.5R	Royalties to Federal Scientists and Inventors
11.5V	Night Work Differential
11.5X	Penalty Pay
11.5X0	Penalty Pay (FBMS)
11.5Y	Staffing Differential
11.5Z	Supervisory Differential

11.8 Special personal services payments – Payments for personal services that don't represent salaries or wages paid directly to Federal employees and military personnel. Include payments for:

- Reimbursable details, that is, payments to other accounts for services of civilian employees and military personnel on reimbursable detail (both compensation and personnel benefits).
- Reemployed annuitants, that is, payments by an agency employing an annuitant to reimburse the Civil service retirement and disability fund for the annuity paid to that employee under 5 U.S.C. 8339 through 8344.
- Non-Federal civilians, such as witnesses; casual workers, patient and inmate help, and allowances for trainees and volunteers.

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- Salary equalization (authorized under 5 U.S.C. 3372 and 3584) to individuals on leave of absence while employed by international organizations or State and local governments, when the equalization payment is 50 percent or less of the person's salary.
- Staff of former Presidents paid by GSA under 3 U.S.C. 102(b).

The following BOC's have been reviewed and approved by the Departmental Budget Object Class Team for transaction processing by the bureaus/offices.

11.8A	Non-Federal Employee Compensation
11.8B	Federal Employee Compensation
11.8D	Emergency Firefighter (EFF) Pay
11.8P	CSRS Reimburse - Reemployed Annuitant
11.8R	FERS Reimburse - Reemployed Annuitant

12 & 13 PERSONNEL BENEFITS

Comprised of the Government's share of benefits paid for employee's incident to their employment, employer's fringe contributions, certain benefits paid directly to employees, and certain reimbursable moving expenses.

12 CIVILIAN PERSONNEL BENEFITS

Benefits for currently employed Federal civilian, military, and certain non-Federal personnel. Exclude benefits to certain former civilian and military personnel that are classified in Object Classes 13.0 and 42.0. Covers Object Classes 12.1 & 12.2.

12.1 Civilian personnel benefits - Cash payments (from the agency, not funds withheld from employee compensation) to other funds for the benefit of Federal civilian employees or direct payments to these employees.

Includes payments to or for certain non-Federal employees as required by law. Non-federal civilian employees are employees who are not reportable to OPM as Federal employees, such as witnesses, casual workers, trainees, and volunteers. For example, Peace Corps and VISTA volunteers, Job Corps enrollees, and U.S.D.A. Extension Service Agents.

Civilian personnel benefits include:

- Insurance and annuities, which are the employer's share of payments for life insurance, health insurance, employee retirement (including payments to finance fiduciary insurance costs of the Federal Retirement Thrift Investment Board), work injury disabilities or death and professional liability insurance (which are payments to reimburse qualified Federal employees for up to one half the cost of professional liability insurance premiums, as authorized by PL. 104-208 and amended by PL 106-58).
- Recruitment, retention, and other incentives, such as:

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- Payments above the basic rate for recruitment bonuses, relocation bonuses, and retention allowances authorized by 5 U.S.C. 5753 and 5754.
- Relocation and other expenses related to permanent change of station (PCS), except expenses for travel and transportation and the storage and care of vehicles and household goods (see subsection 83.8 of the A-11).
- Cash allowances for separate maintenance, education for dependents, transfers for employees stationed abroad, and personal allowances based upon assignment or position, and overseas differentials,
- Cost-of-living allowances (COLAs) as authorized under U.S.C. 5924 and 5941 and other laws.

Note: COLAs are classified as benefits in Object Class 12 (and not as compensation in Object Class 11) because they are not related to the job or service performed.

- Student loan repayment authorized by 5 U.S.C. 5379.
- Other allowances and payments such as allowances for uniforms and quarters, special pay that is paid in a lump sum (such as compensatory damages or employee settlements), reimbursements for notary public expenses, and subsidies for commuting costs, that is, payments to subsidize the costs of Federal civilian employees in commuting by public transportation.

The following BOC's have been reviewed and approved by the Departmental Budget Object Class Team for transaction processing by the bureaus/offices.

12.1A	Contributions - Medicare
12.1B	Contributions - OASDI
12.1C	Retention Allowance - Payments above the basic rate for retention
12.1D	Public Transportation Benefits
12.1E	Contributions - Thrift Plan Basic (1%)
12.1F	Contributions - Thrift Plan Match (5%)
12.1G	Personnel Benefits - Leave Assessment
12.1H	Contributions - Accident Comp - OWCP
12.1i	Lost Thrift Savings Earnings
12.1J	Contributions - CSRS Retirement
12.1K	Contributions - FERS Retirement
12.1L	Longevity Pay - Park Police
12.1M	Recruitment Bonus - Payments above the basic rate for recruitment
12.1N	Allowances - Non-Foreign (COLA)
12.1O	Allowances - Foreign
12.1P	Contributions - Park Police Retirement
12.1Q	Contributions - Park Police Medical
12.1R	Allowances - Quarters, Meals, Uniforms, and Electricity (Uniform allowance when paid directly to employee in cash)
12.1S	Employee Settlements (not court-ordered)
12.1T	Contributions - Life Insurance/Professional Liability Insurance

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12.1U	Allowances - Visual Identity Apparel (USGS)
12.1W	Contributions - Health Benefits
12.1X0	General Overhead Assessment (FBMS)
12.1Y	Other Employee Benefits
12.1Z	Employer Contribution Tax Fringe Benefits –
12.1Z0	Employer Contribution Tax Fringe Benefits (paid directly to the employee) (FBMS)
12.11	Relocation Bonus
12.12	Relocation - Subsistence in Temporary Quarters
12.13	Relocation - Real Estate Transactions (Direct Reimb.)
12.14	Relocation - Relocation Service Contractor
12.15	Relocation - Income Tax Allowance (RITA) and Withholding (WTA)
12.16	Relocation - Miscellaneous Moving Allowance
12.17	Relocation - Home Sale Incentive
12.18	Extended Assignment Incentives

13 BENEFITS FOR FORMER PERSONNEL

Benefits for former officers and employees or their survivors that are based on (at least in part) the length of service to the Federal Government.

Include:

- Retirement benefits in the form of pensions, annuities, or other retirement benefits paid to former military and certain civilian Government personnel or to their survivors.

Exclude payments from retirement trust funds, which are classified as insurance claims and indemnities under object class 42.0.

- Separation pay, which are severance payments to former employees who were involuntarily separated through no fault of their own and voluntary separation incentive (VSI) payments, also known as "buy-outs" to employees who voluntarily separate from Federal service.
- Payments to other funds for ex-Federal employees and ex-service personnel (e.g., agency payments to the unemployment trust fund for ex-employees and one-time agency payments of final basic pay to the civil service retirement fund for employees who took the early-out under buy-out authority) and other benefits paid directly to the beneficiary. Also, Government payment to the Employees health benefits and life insurance funds for annuitants.

Exclude:

- In-kind benefits, such as hospital and medical care, which are classified under the object class representing the nature of the items purchase.

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The following BOC's have been reviewed and approved by the Departmental Budget Object Class Team for transaction processing by the bureaus/offices.

13.0A	Severance Pay
13.0B	Labor Department Unemployment Compensation
13.0C	Full-time Permanent Employees - Voluntary Separation Incentive Payment
13.0D	Less than Full-time Permanent Employees - Voluntary Separation Incentive Payment
13.0G	Other Employee Benefits
13.0A0	Former Personnel – Severance Pay (FBMS)
13.0B0	Former Personnel – Unemployment Compensation (FBMS)
13.0C0	Former Personnel – Full-Time Employees – Voluntary Separation (FBMS)
13.0D0	Incentive Program (FBMS)
13.0G0	Former Personnel – Other Employee Benefits (FBMS)

20 CONTRACTUAL SERVICES AND SUPPLIES

This major object class covers purchases of contractual services and supplies in Object Classes 21.0 through 26.0.

21 TRAVEL AND TRANSPORTATION OF PERSONS

Travel and transportation costs of Government employees and other persons, while in an authorized travel status, that are to be paid by the Government either directly or by reimbursing the traveler. Consists of both travel away from official stations subject to regulations governing civilian and military travel, and local travel and transportation of persons in and around the official station of an employee.

Include:

- Contracts to transport people from place to place, by land, air, or water, such as commercial transportation charges; rental or lease of passenger cars; charter of trains, buses, vessels, or airplanes; ambulance service or hearse service; and expenses incident to the operation of rented or chartered conveyances. (Rental or lease of all passenger carrying vehicles is to be charged to this object class, even though such vehicles may be used incidentally for the transportation of things.)
- Vehicle transportation away from a designated post of duty. Includes mileage allowances for use of privately owned vehicles and related charges that are specifically authorized (such as highway, and ferry tolls). It includes rental or lease of passenger motor vehicles from Government motor pools for use while in authorized travel status. Also bus, subway, streetcar, and taxi fares (including tips).

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- Subsistence for travelers which are payments to travelers of per diem allowances or reimbursement of actual expenses for subsistence. Other types of subsistence payments are classified in Object Class 25.8.
- Incidental travel expenses which are other expenses directly related to official travel, such as baggage transfer, and telephone and telegraph expenses as authorized by travel regulations.

To accomplish the mission of the Department, employees travel extensively domestically and to foreign countries. In addition, relocation costs are tracked for Congressional and Departmental management reporting. In order to accurately capture these costs for internal and external reporting requirements, BOC 21.0 is separated into three sub-categories. The following BOC's have been reviewed and approved by the Departmental Budget Object Class Team for transaction processing by the bureaus/offices.

21.1 Non-Foreign Travel

21.1A	Non-Foreign ATM Travel Advance Expense
21.1B	Non-Foreign Travel Management Center Transaction Fees
21.1C	Non-Foreign Commercial Transportation - Tourist Class
21.1D	Non-Foreign Employee Per Diem
21.1F	Non-Foreign Trans-Exceeds Tourist
21.1i	Non-Foreign Other Incidental Expenses
21.1L	Non-Foreign Local Travel
21.1P	Non-Foreign POV Mileage Allowance
21.1R	Non-Foreign Passenger Vehicle Rental
21.1T	Non-Foreign Taxi Fare
21.1U	Non-Foreign Late payment Costs Payable to Employees
21.1V	Non-Foreign Per Diem House Hunting
21.10	Non-Foreign Travel

21.2 Foreign Travel

21.2A	Foreign - ATM Travel Advance Expense
21.2B	Foreign - Travel Management Center Transaction Fees
21.2C	Foreign - Commercial Trans - Tourist Class
21.2D	Foreign - Employee Per Diem
21.2i	Foreign - Other Incidental Expenses
21.2L	Foreign - Local Travel
21.2P	Foreign - POV Mileage Allowance
21.2R	Foreign - Passenger Vehicle Rental
21.2T	Foreign - Taxi Fare
21.2U	Foreign - Late Payment Costs Payable to Employees

21.3 Travel Associated with Relocation

21.3A	Non-Foreign ATM Travel Advance Expense
21.3B	TMC Transaction Fees
21.3C	Non-Foreign Commercial Transportation - Tourist Class

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21.3D	Non-Foreign Employee Per Diem
21.3F	Non-Foreign Trans-Exceeds Tourist
21.3i	Non-Foreign Other Incidental Expenses
21.3L	Non-Foreign Local Travel
21.3P	Non-Foreign POV Mileage Allowance
21.3R	Non-Foreign Passenger Vehicle Rental
21.3T	Non-Foreign Taxi Fare
21.3U	Non-Foreign Late Payment Cost Payable to Employees
21.3V	Non-Foreign Per Diem - House Hunting
21.3W	Non-Foreign Transportation - Advance House Hunting

21.9 Student Travel

21.9D	Daily Bus Pupil To/From School
21.9H	Pupil Travel
21.9M	Pupil Field Trips - Federal
21.9N	Pupil Field Trips - Non-Federal
21.9O	Non-Pupil Travel - Begin/End Term

Discounts and Interest

21.98	Discount - Travel
21.99	Interest - Travel

22 TRANSPORTATION OF THINGS (INCLUDING ANIMALS)

The care of such things while in process of being transported and other services incident to the transportation of things.

Include:

- Freight and express charges by common carrier and contract carrier, including freight and express, switching, crating, refrigerating, and other incidental expenses.
- Trucking and other local transportation charges for hauling, handling and other services incident to local transportation, including contractual transfers of supplies and equipment.
- Mail transportation charges for express package services (i.e., charges for transporting freight) and postage used in parcel post. (Exclude other postage and charges that are classified under Object Class 23.3)
- Transportation of household goods related to permanent change of station (PCS). Payments to Federal employees for transportation of household goods and effects or house trailers in lieu of payment of actual expense when payment is for transfer of personnel from one official station to another. Charges for other PCS expenses are classified under Object Class 12.1, 12.2, 21.0, or 25.2, as appropriate.

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Exclude:

- Transportation paid by a vendor, regardless of whether to cost is itemized on the bill, for the commodities purchased by the Government.)

To assist in the capturing of freight costs specifically related to equipment and supplies or employee relocations, freight and shipping are separated into four separate categories. The following BOC's have been reviewed and approved by the Departmental Budget Object Class Team for transaction processing by the bureaus/offices.

22.1 Freight and Shipping – Freight and express charges by common carrier and contract carrier, including incidental expenses.

- 22.1A Freight - Equipment
- 22.1B Freight - Other
- 22.1C GSA Shipping Surcharges

22.2 Transportation and Trucking - Charges for hauling, handling, and other services incident to transportation, including contractual transfers of supplies and equipment.

- 22.2C Truck Transportation - Rental of commercially owned trucks
- 22.2D Truck Transport - Bureau Owned
- 22.2E Truck Transportation - GSA Owned

22.3 Mail Transport and Package Services

- 22.3A Mail Transport - Parcel Post

22.4 Transportation of Household Goods

- 22.4F Transportation - Household Goods - GBL
- 22.4G Transportation - Household Goods - Non-GBL
- 22.4K Transportation of Mobile Home
- 22.4L Transportation of POV

22.9 Discounts and Interest

- 22.98 Discount - Transportation
- 22.99 Interest - Transportation

23 RENT, COMMUNICATIONS, AND UTILITIES

Payments for the use of land, structures, or equipment owned by others and charges for communication and utility services. Object Class 23 covers Object Classes 23.1 through 23.3.

23.1 Rental payments to GSA - Payments to General Service Administration (GSA) for rental of space, and rent related services. Direct obligations of rental of space and rent-related services assessed by the GSA as rent, formerly known as standard level user charges (SLUC).

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Exclude:

- To a non-Federal source, which will be reported in Object Class 23.2, Rental payments to others.
- To agencies other than GSA for space, land, and structures that are subleased or occupied by permits, which will be classified in Object Class 25.3, Purchases of goods and services from Government accounts, regardless of whether the space is owned or leased by the agency other than GSA.
- For related services provided by GSA in addition to services provided under rental payments, e.g., extra protection or extra cleaning, which will be classified in Object Class 25.3, Purchases of goods and services from Government accounts.
- Payments for rental of transportation equipment, which are classified under object classes 21.0 and 22.0.

The following BOC has been reviewed and approved by the Departmental Budget Object Class Team for transaction processing by the bureaus/offices.

23.1A Space Rental Payments to GSA

23.2 Rental payments to others - Payments to a non-Federal source for rental space, land, and structures. The following BOC's have been reviewed and approved by the Departmental Budget Object Class Team for transaction processing by the bureaus/offices.

23.2A Space Rental Payments to Others
23.2B Rental of Exhibit Space

23.3 Communications, utilities, and miscellaneous charges - Rental or lease of information technology equipment and services, postal services and rentals, and utility services.

Include:

- Rental or lease of information technology equipment, include any hardware or software, or equipment or interconnected system or subsystem of equipment that is used in the automatic acquisition, storage, manipulation, management, movement, control, display, switching, interchange, transmission, or reception of data or information, such as mainframe, mid-tier, and workstation computers. Exclude contractual services involving the use of equipment in the possession of others, such as computer time-sharing or data center outsourcing, which will be classified in Object Class 25.7, Operation and Maintenance of Equipment.
- Software license renewal, where the license agreement is only for use of the software and does not include software upgrades or maintenance, which would be classified in object Class 25.7, Operation and Maintenance of Equipment.
- Information technology services include data, voice, and wireless communication services, such as long-distance telephone services from other federal agencies or

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- accounts. Excludes charges for maintenance of information technology and related training and technical assistance, when significant and readily identifiable in the contract or billing, which will be classified in Object Class 25.7, Operation and maintenance of equipment.
- Postal services and rentals include postage (exclude parcel post and express mail service for freight); contractual mail (include express mail service for letters) or messenger service; and rental of post office boxes, postage meter machines, mailing machines, and teletype equipment.
 - Utility services, include heat, light, power, water gas, electricity, and other utility services.
 - Telephone equipment and services including local and intercity voice and data usage, telegraph, facsimile, radio, audio/video and data transmission terminal equipment and services. Telephone calls made by employees while in travel status and claimed on travel vouchers should be charged to Object Class 21.1i or 21.2i.
 - Equipment rental or lease. Does not include charges for maintenance of leased equipment and technical assistance when significant and readily identifiable in the contract or billing, which are classified under Object Class 25. Includes periodic charges under lease-purchase agreements for equipment, except when the lease is essentially equivalent to an installment purchase. When the lease-purchase agreement is equivalent to an installment purchase, payments should be classified under Object Class 31.0. Payments under lease-purchase contracts for construction of structures are classified under Object Classes 32 or 43.
 - Local transportation in and around a designated post of duty. Includes rental or lease of passenger motor vehicles from Government motor pools, or mileage allowances for use of privately owned vehicles and related charges that are specifically authorized (such as highway, and ferry tolls). Also bus, subway, streetcar, and taxi fares (including tips).
 - Miscellaneous charges, for example, periodic charges under purchase rental agreements for equipment. (Payments subsequent to acquisition of title to the equipment should be classified under Object Class 31.0, Equipment.)

Exclude:

- Contractual services involving the use of equipment in the possession of others, such as computer time-sharing or data center outsourcing, which will be classified in Object Class 25.7, Operation and maintenance of equipment.
- Payments under lease-purchase contracts for construction of buildings, which will be classified in Object Class 32.0, Land and structures, or Object Class 43.0, Interest and dividends.
- Lease-purchase contracts for information technology and telecommunications equipment which will be classified in Object Class 32.0, Equipment.

The following BOC's have been reviewed and approved by the Departmental Budget Object Class Team for transaction processing by the bureaus/offices.

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23.3A	GSA Communications Non-FTS
23.3B	GSA Communications FTS (includes FTS 2000)
23.3C	Commercial Communications Charges - Local
23.3D	Commercial Communications charges - Long Distance (includes electronic mail)
23.3E	Wireless Communications
23.3F	Telephone Equipment - Leases, Rentals, Repairs, and Maintenance
23.3G	Postage
23.3H	Postage - Box & Meter Rental
23.3J	Express Mail
23.3K	Utilities
23.3L	Equipment Rental
23.3M	Equipment Rental - Information Technology
23.3N	Software Rental - Information Technology
23.3O	Equipment Rental - Data Communications
23.3P	Equipment Rental - Copiers
23.3Q	Equipment Rental - Heavy (without operator)
23.3R	Federal Voicemail Communications Services
23.3S	Federal Data Communications Services
23.3T	Commercial Voicemail Communications Services
23.3U	Commercial Data Communications Services

23.9 Discounts and Interest

23.98	Discount - Rent, Communications & Utilities
23.99	Interest - Rent, Communications, & Utilities

24 PRINTING AND REPRODUCTION Printing and reproduction obtained from the private sector or from other Federal entities:

- Typesetting and lithography.
- Duplicating.
- Standard forms when specially printed or assembled to order and printed envelopes and letterheads.
- Publication or notices, advertising, radio and television time.
- Photo composition, photography, blueprinting, photostating, and microfilming.
- The related composition and binding operations performed by the GPO, other agencies, or other units of the same agency on a reimbursable basis, and commercial printers or photographers

Note: In determining subclasses for administrative use, agencies may appropriately maintain a distinction between traditional printing technologies and photostatic reproduction.

The following BOC's have been reviewed and approved by the Departmental Budget Object Class Team for transaction processing by the bureaus/offices.

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24.1A	Printing & Reproduction - GPO
24.1B	Binding - GPO
24.1E	Printing & Reproduction - Within Government, Not GPO
24.1F	Binding - Within Government, Not GPO
24.2A	Print & Reproduction - Commercial
24.2B	Binding - Commercial
24.3C	Copy Centers
24.3D	Graphics Center

25 OTHER CONTRACTUAL SERVICES

Obligations for contractual services with non-Federal sources that are not otherwise classified will be reported under this object class, which covers 25.1 through 25.8.

25.1 Advisory and assistance services - Services acquired by contract from non-Federal sources (that is, the private sector, foreign governments, State and local governments, tribes), as well as, from other units within the Federal Government. This object class consists of three types of services:

- Management and professional support services.
- Studies, analyses, and evaluations.
- Engineering and technical services.

Each is described in further detail below.

Management and professional support services.

Include:

- Services that assist, advise, or train staff to achieve efficient and effective management and operation of organizations, activities, or systems (including management and professional support services for information technology and R&D activities).
- Services that are normally closely related to the basic responsibilities and mission of the agency contracting for the services.
- Services that support or contribute to improved organization of program management, logistics, management, project monitoring and reporting, data collection, budgeting, accounting, performance auditing, and administrative/technical support for conferences and training programs.

Exclude:

Auditing of financial statements, which will be classified in object class 25.2, Other services.

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Studies, analyses, and evaluations.

Studies, analyses, and evaluations provide organized analytic assessments or evaluations in support of policy development, decision-making, management, or administration.

Include:

- Studies in support of information technology and R&D activities.
- Models, methodologies, and related software supporting studies, analyses, or evaluations.

Engineering and technical services.

Engineering and technical services (excluding routine engineering services and operation and maintenance of information technology and data communications services).

Include:

- Services that support the program office during the acquisition cycle by providing such services as information technology architecture development, systems engineering, and technical direction (FAR 9.505–1(b)).
- Services that ensure the effective acquisition, operation, and maintenance of a major acquisition, weapon system or major system, as defined in OMB Circular No. A–109 and in this Circular's supplement, Capital Programming Guide.
- Provide direct support of a major acquisition or weapons system that is essential to planning, R&D, production, or maintenance of the acquisition or system.
- Include information technology consulting services, such as information technology architecture design and capital programming, and investment control support services.
- Include software services such as implementing a web-based, commercial off-the-shelf software product that is an integral part of a consulting services contract.

Exclude:

- Information technology consulting services, which have large scale systems acquisition and integration or large scale software development as their primary focus. Classify these in object class 31.0, Equipment.
- Personnel appointments and advisory committees. Classify these in object class 11.3, Other than full-time permanent.
- Contracts with the private sector for operation and maintenance of information technology and telecommunication services. Classify these in object class 25.7, Operation and maintenance of equipment.
- Architectural and engineering services as defined in the Federal Acquisition Regulations (FAR) 36.102 (40 U.S.C. 541).

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- Research on theoretical mathematics and basic medical, biological, physical, social, psychological, or other phenomena which will be classified in object class 25.5, Research and development contracts.
- Other contractual services classified in object classes 25.2, Other services, through 25.8, Subsistence and support of persons, and 26.0, Supplies and materials.

The following BOC's have been reviewed and approved by the Departmental Budget Object Class Team for transaction processing by the bureaus/offices.

- 25.1A Contracts – Consulting
- 25.1B Contracts – Information Technology Support Services

25.2 Other Services - Report contractual services with non-Federal sources that are not otherwise classified under this object class.

Include:

- Auditing of financial statements when done by contract with the private sector. Exclude performance auditing by contract with the private sector, which will be classified in Object Class 25.1, Advisory and assistance services and auditing of financial statements when done by contract with another Federal Government entity, which will be classified in Object Class 25.3, Purchases of goods and services from Government accounts.
- Typing and stenographic service contracts with the private sector.
- Purchases from State and local governments, the private sector, and Government sponsored enterprises that are not otherwise classified.
- Tuition for the general education of employees (e.g. for courses for credit leading to college or post graduate degrees). Exclude tuition for training closely-related to the basic responsibilities and mission of the agency, which are classified under Object Class 25.1, Advisory and assistance services.
- Fees and other charges for abstracting land titles, premiums on insurance (other than payments to the Office of Personnel Management) , and surety bonds.

Exclude:

- Advisory and assistance services contracts, which are classified under Object Class 25.1, Advisory and assistance services.
- Contractual services reported in other Object Classes 21.0, 22.0, 23.1-23.3, 24.0, 25.1, 25.3-25.8, and 26.0.
- Services in connection with the initial installation of equipment when performed by the vendor, which will be classified in Object Class 31.0, Equipment.
- Expenditure transfers between Federal accounts which are classified in Object Classes 25.3, Purchases of goods and services from Government accounts, and 92.0. Undistributed, as described below.

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- Repair, and maintenance, and storage of vehicles and storage of household goods, which are reported in Object Class 25.7, Operation and maintenance of equipment.
- Repairs and alterations to buildings, which are classified in Object Class 25.4, Operation and maintenance of facilities, or 32.0, Land and structures, as appropriate.
- Subsistence and support of persons, which is classified as Object Class 25.8, Subsistence and support of persons.
- Research and development contracts which will be classified in object classes, Advisory and assistance services, 25.4, Operation and maintenance of facilities, and 25.5, Research and development contracts, as appropriate.
- Tuition for training closely-related to the basic responsibilities and mission of the agency, which are classified under Object Class 25.1, Advisory and assistance services.
- IT related services which should be classified in 25.1, 25.3, 25.7 or 31.0.

The following BOC's have been reviewed and approved by the Departmental Budget Object Class Team for transaction processing by the bureaus/offices.

25.2A	Contracts - Architectural & Engineering
25.2C	Contracts – Data Sets
25.2D	Contracts - Drilling
25.2E	Real Property, Appraisals, Titles, and Fees
25.2G	Direct State Services Vouchers
25.2i	Contracts - Indian Self-Determination Services
25.2J	Contracts - Consultants - non-advisory
25.2K	Non-Federal Contract Personnel
25.2L	Contracts – Airplanes & Helicopters
25.2M	Contracts - Mapping
25.2P	Contracts - Photo lab Operations
25.2Q	Contracts - Aerial Photography –
25.2R	Contracts - Professional Services
25.2S	Tuition
25.2T	Training/Conference Registration Fees
25.2U	Contracts - Studies
25.2V	Contracts - Training Services
25.2W	Advertising - Public Printer
25.2X	Advertising - Commercial
25.2Y	Student Expenses - Extracurricular
25.2Z	Other

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25.3 Other purchases of goods and services from Government accounts - Purchases from other Federal Government agencies or accounts that are not otherwise classified.

Include:

- Rental payments to Federal government accounts other than the GSA Federal Buildings Fund.
- Interagency agreements for contractual services (including the Economy Act) for the purchase of goods and services, except as described below.
- Expenditure transfer between Federal Government accounts for jointly-funded grants or projects.

Exclude:

- Purchases from State and local governments, the private sector, and Government sponsored enterprises which will be classified in 25.2, Other services.
- Data communication services (voice, data, and wireless) from other agencies or accounts, which will be classified in Object Class 23.3, Communications, utilities, and miscellaneous charges.
- Agreements with other agencies to make repairs and alterations to buildings, which are classified in Object Classes 25.4, Operation and maintenance of facilities, or 32.0, Land and structures, as appropriate.
- Storage and maintenance of vehicles and household goods, which are classified in Object Class 25.7, Operation and maintenance of equipment.
- Subsistence and support of persons, which is classified in Object Class 25.8, Subsistence and support of persons.
- Development of software, or for software or hardware maintenance, which are classified in Object Classes 31.0, Equipment and 25.7, Operation and maintenance of equipment, respectively.
- Advisory and assistance services, which are classified in Object Class 25.1, Advisory and assistance services.
- Payments made to other agencies for services of civilian employees or military personnel or reimbursable detail, which are classified in Object Class 11.8, Special personal services payments.
- Contractual services classified under Object Classes 21.0, 22.0, 23.1-23.3, 24.0, 25.2, 25.4-25.8, and 26.0.

The following BOC's have been reviewed and approved by the Departmental Budget Object Class Team for transaction processing by the bureaus/offices.

25.3A	GSA Reimbursable Work Authority - Recurring
25.3B	GSA Reimbursable Work Authority - Non-recurring
25.3C	Rental Agreements for other Federal Agencies
25.3F	Fleet Usage
25.3G	Reimbursable Agreements - Internal

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25.3H	Reimbursable Agreements - Other Agency
25.3M	WCF Information Technology & Related Services
25.3N	WCF Survey, Inspection, and Related Services
25.3O	WCF Bureau Operated Vehicles and Aircraft
25.3P	WCF Fixed Ownership Rate
25.3Q	WCF Science, Engineering, and Related Services
25.3R	WCF Equipment Use Charge
25.3S	WCF Overhead Assessed
25.3T	WCF Training Center
25.3U	Fleet Usage
25.3V	WCF Drilling and Related Services
25.3W	WCF Contributions/Billings
25.3X	WCF Water Studies, Lab Analyses, and Related Services
25.3Y	WCF Publications

25.4 Operation and maintenance of facilities - Operation and maintenance of facilities when done by contract with the private sector or another Federal Government account

Include:

- Government-owned contractor-operated facilities (GOCOs).
- Service contracts and routine repair of facilities and upkeep of land.
- Operation of facilities engaged in research and development activities.

Exclude:

- Alterations, modifications, or improvements to facilities and land, which will be reported in Object Class 32.0, Land and structures.
- Charges incurred for repairs and maintenance of buildings, and like items when done under contract. Contractual services for the operation of Bureau facilities, recreational facilities, campsites, visitor centers, etc. are classified under Object Class 25.4B.

The following BOC's have been reviewed and approved by the Departmental Budget Object Class Team for transaction processing by the bureaus/offices.

25.4A	Operation, Maintenance & Repairs - Buildings
25.4B	Operations, maintenance & Repairs – Other Structures & Facilities

25.5 Research and development contracts - Contracts for the conduct of basic and applied research and development.

Exclude:

- Advisory and assistance services for research and development (Object Class 25.1, Advisory and assistance services).

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- Operation and maintenance of R&D facilities (Object Class 25.4, Operation and maintenance of facilities).

The following BOC's have been reviewed and approved by the Departmental Budget Object Class Team for transaction processing by the bureaus/offices.

25.5A Contracts – ADP Services
25.5C Contracts – Consultants
25.5D Private Sector - Research and Development

25.6 Medical care - Payments to contracts for medical care.

Include payments to:

- Medicare contractors.
- Private hospitals.
- Nursing homes.
- Group health organizations for medical care services provided to veterans.
- Carriers by the Employees and retired employee's health benefits fund and CHAMPUS.

Exclude:

- Contracts with individuals who are reportable under Office of Personnel Management regulations as Federal employees (Object Class 11.3, Other than full-time permanent, or 11.5, Other personnel compensation, as appropriate).
- Payments to compensate casual workers and patient help (Object Class 11.8, Special personal services payments).

The following BOC has been reviewed and approved by the Departmental Budget Object Class Team for transaction processing by the bureaus/offices.

25.6M Medical and Health Care Services

25.7 Operation and maintenance of equipment - Operation, maintenance, repair, and storage of equipment, when done by contract with the private sector or another Federal Government account.

Include:

- Storage and care of vehicles and storage of household goods, including those associated with a permanent change of station (PCS). Obligations for other PCS expenses are classified under Object Class 12.1, 12.2, 21.0, or 22.0.

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- Operation and maintenance of information technology systems, including maintenance that is part of a rental contract, when significant and readily identifiable in the contract or billing.
- Contractual services involving the use of equipment in the possession of others, such as computer time-sharing or data center outsourcing.

Exclude:

- Rental of information technology systems, services and other rentals, which are classified in Object Class 23.3, Communications, utilities, and miscellaneous charges.
- Contracts where the principal purpose is to develop or modernize software, which are classified in Object Class 31.0, Equipment.

The following BOC's have been reviewed and approved by the Departmental Budget Object Class Team for transaction processing by the bureaus/offices.

25.7A	Expenses - Storage
25.7B	Expenses - Shop
25.7C	Repairs & Maintenance - IT Equipment & Software
25.7D	Repairs & Maintenance - Vehicle
25.7E	Repairs & Maintenance - Other
25.7F	Service Facility - Research Center
25.7G	Service Facility - Heavy Equipment
25.7H	Service facility - Other
25.7I	Repairs & Maintenance - Equipment
25.7L	Maintenance - Voice communications Equipment
25.7M	Maintenance - Data Communications Equipment
25.7P	Storage of Household Goods under PCS

25.8 Subsistence and support of persons - Contractual services with the public or another Federal government account for the board, lodging, and care of persons, including prisoners.

Exclude:

- Travel items, which are classified under Object Class 21.0, Travel and Transportation of Persons.
- Hospital care, which is classified under Object Class 25.6, Medical care.

The following BOC's have been reviewed and approved by the Departmental Budget Object Class Team for transaction processing by the bureaus/offices.

25.8A	Subsistence and Lodging
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25.9 Discounts and Interest

25.98	Discount - Other Services
25.99	Interest - Other Services

26 SUPPLIES AND MATERIALS

Commodities that are:

- Ordinarily consumed or expended within one year after they are put into use.
- Converted in the process of construction or manufacture.
- Used to form a minor part of equipment or property.
- Other property of little monetary value that does not meet any of the three criteria listed above, at the option of the agency.

Include:

- Office supplies, such as pencils, paper, calendar pads, notebooks, standard forms (except when specially printed or assembled to order), unprinted envelopes, other office supplies, and property of little monetary value, such as desk trays, pen sets, and calendar stands.
- Publications, such as pamphlets, documents, books, newspapers, periodicals, records, cassettes, or other publications whether printed, microfilmed, photocopied, or otherwise recorded for auditory or visual use that are off-the-shelf rather than specially ordered by or at the request of the agency. Excludes publication acquired for permanent collections, which are classified under Object Class 31.0, Equipment.
- Information technology supplies and materials, such as manuals, data storage media (CD-ROM, diskettes, digital tape), and toner cartridges for laser printers for fax machines. Excludes purchases of software, which should be classified in either Object Class 25.1, Advisory and assistance services or Object Class 31.0, Equipment.
- Chemicals, surgical and medical supplies.
- Fuel used in cooking, heating, generating power, making artificial gas, and operating motor vehicles, trains, aircraft, and vessels.
- Clothing and clothing supplies, such as materials and sewing supplies used in manufacture of wearing apparel.
- Provisions such as food and beverages.
- Cleaning and toilet supplies.
- Ammunition and explosives.
- Materials and parts used in the construction, repair, or production of supplies, equipment, machinery, buildings, and other structures.
- Bulk commodities (including power) or stores inventory purchased for resale.

Exclude:

Charges for off-the-shelf software which should be classified in Object Class 25.1, Advisory and assistance services, if the purchase is an integral part of a consulting contract, or Object

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Class 31.0, Equipment, if the purchase is considered equipment.

The following BOC's have been reviewed and approved by the Departmental Budget Object Class Team for transaction processing by the bureaus/offices.

- 26.1A Office Supplies & Materials - (Non-FEDSTRIP)
- 26.1B Student Supplies & Materials
- 26.1C Stores Inventory Acquisition
- 26.1F Supplies - FEDSTRIP
- 26.1M Motor Vehicles Supplies and Materials
- 26.1X Laboratory Supplies
- 26.2A Books
- 26.2F Periodicals & Subscriptions
- 26.2J Library Materials Not Books
- 26.3O Information Technology Supplies & Materials
- 26.4A Building Supplies
- 26.4B Field Supplies
- 26.4J Recurring Reimbursable GSA Special Work
- 26.4K Non-Recurring Reimbursable GSA Special Work
- 26.4S Seeds
- 26.5C Employee Clothing and Clothing Supplies
- 26.5F Food & Beverage - Human Consumption
- 26.5S Employee Supplies - Safety
- 26.7A Ammunition
- 26.9A Animal Food (includes purchase of hay)
- 26.9B Satellite Data
- 26.9C Ink & Chemicals
- 26.9D Acquisition of Data Sets
- 26.9F Fuel - Motor Vehicle, Aircraft, Etc.
- 26.9G Fuel - Cooking, Heating, Etc.

26.9 (Continuation) Discounts and Interest

- 26.98 Discount - Supplies
- 26.99 Interest - Supplies

30 ACQUISITION OF ASSETS

This major object class covers Object Classes 31.0 through 33.0. Includes capitalized (that is, depreciated) assets and non-capitalized assets.

31 EQUIPMENT

Purchases of:

- Personal property of a durable nature, that is, property that normally may be expected to have a period of service of a year or more after being put into use without material impairment of its physical condition or functional capacity.
- The initial installation of equipment when performed under

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contract.

Include:

- Transportation equipment.
- Furniture and fixtures.
- Publications for permanent collections.
- Tools and implements.
- Machinery including construction machinery.
- Instruments and apparatus.
- Information technology hardware or software, custom and commercial off-the-shelf software, regardless of cost, such as central processing units (CPUs), modems, signaling equipment, telephone and telegraph equipment, and large scale system integration services.
- Exclude software that is an integral part of consulting services contracts, as defined in object class 25.1, Advisory and assistance services. Also exclude rental of information technology systems and services, which are classified under object class 23.3, Communications, utilities, and miscellaneous charges.
- Armaments including special and miscellaneous military equipment.
- Payments for lease-purchase contracts for information technology and telecommunications equipment.

Exclude:

- Supplies and materials classified under object class 26.0, Supplies and materials; purchase of fixed equipment, which is classified under object class 32.0, Land and structures; and operation, maintenance and repair of equipment classified in object class 25.7, Operation and maintenance of equipment.

31.1 Equipment over capitalization threshold per property number/item.

Major equipment, furniture, and other personal property with an acquisition cost over the capitalization threshold per individual property number/item. Also used for property/equipment add-ons under either of the following two conditions; (1) the object class is used when the purchase price is at or above the capitalization threshold, or (2) when an item's original purchase price is below the threshold and there is an add-on during the same fiscal year that brings the value at or above the threshold.

Exclude:

- Systems furniture, regardless of cost, which will be classified under 31.2G, Non Capitalized - Furniture & Fixtures, Controlled

The following BOC's have been reviewed and approved by the Departmental Budget Object

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31.1A	Capitalized - Equipment
31.1B	Capitalized - Equipment On Loan
31.1D	Capitalized - Information Technology Software (over \$100,000)
31.1E	Capitalized - Information Technology Equipment
31.1H	Capitalized - Furniture & Fixtures
31.1J	Capitalized - Copier/Duplicator
31.1K	Capitalized - Heavy Machinery
31.1L	Capitalized - Transportation Equipment (Includes Horses)
31.1Z	Motor Vehicle Proceeds Expended

31.2 and 31.3 Equipment under capitalization threshold per property number/item.

Equipment, furniture, firearms and other personal property with an acquisition cost under the capitalization threshold per individual property number/item. Includes capital leases. Any shipping or transportation costs charged by the contractor, and service charges for initial installation when performed under contract by the vendor is included in the acquisition cost. It is also used for property/equipment add-on costing less than the capitalization threshold, when the item being added to is not capitalized and the total cost of both the items being added to and the add-on is at or above the capitalization threshold, if the add-on will be paid for in a different fiscal year from the item being added to.

The following BOC's have been reviewed and approved by the Departmental Budget Object Class Team for transaction processing by the bureaus/offices.

31.2A	Non-Capitalized - Controlled Equipment (including firearms)
31.2B	Non-Capitalized - Non-Controlled Equipment
31.2D	Non-Capitalized - Information Technology Software
31.2E	Non-Capitalized - Information Technology Equipment, Controlled –
31.2F	Non-Capitalized – Information Technology, Equipment, Non-Controlled
31.2G	Non-Capitalized - Furniture & Fixtures, Controlled
31.2H	Non-Capitalized - Furniture & Fixtures, Non-Controlled
31.2J	Non-Capitalized - Copier/Duplicator
31.2K	Non-Capitalized - Heavy Machinery
31.2P	Non-Capitalized - Publications, Permanent Collections
31.2T	Non-Capitalized - Vehicles (Includes Horses)
31.2X	Artwork & Artifacts
31.3L	Capital Lease - Equipment

31.9 Discounts and Interest

31.98	Discount - Equipment
31.99	Interest - Equipment

32 LAND AND STRUCTURES Purchase and improvement (additions, alterations, and modifications) of land and structures.

Include:

- Land and interest in lands, including easements and rights of way.
- Buildings and other structures, including principal payments under lease-purchase contracts for construction of buildings.
- Nonstructural improvements of land, such as landscaping, fences, sewers, wells, and reservoirs.
- Fixed equipment when acquired under contract (whether an addition or a replacement). These are fixtures and equipment that become *permanently* attached to or a part of buildings or structures. Examples include elevators, plumbing, power-plant boilers, fire-alarm systems, lighting or heating systems, and air-conditioning or refrigerating systems. Include the cost of the initial installation when performed under contract.

Exclude:

- Routine maintenance and repair, which will be classified in object class 25.4, Operation and maintenance of facilities.

The following BOC's have been reviewed and approved by the Departmental Budget Object Class Team for transaction processing by the bureaus/offices.

32.1A	Capitalized - Land Acquisition
32.1E	Capitalized - Easements & Right-Of-Way
32.1L	Land or Mineral Interest Acquired and Held for Others –
32.2B	Capitalized - Bridges - Constructed
32.2C	Capitalized - Bridges - Purchased
32.2D	Capitalized - Dams - Constructed
32.2E	Capitalized - Dams - Purchased
32.2R	Capitalized - Roads - Constructed
32.2S	Capitalized - Roads - Purchased
32.2Z	Capitalized - Other Non-Structure Improvements
32.3A	Capitalized - Land Acquisitions - Administrative Site
32.3B	Capitalized – Buildings
32.3C	Capitalized – Buildings
32.3H	Capitalized – Improvements
32.3L	Capital Lease – Buildings and Structures
32.3Y	Capitalized - Other Structures & Facilities – Constructed

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32.3Z	Capitalized - Other Structures & Facilities—Purchased
32.4J	Capitalized - Major Machinery & Fixed Equipment
32.5A	Non-Capitalized - Land Acquisition
32.5E	Non-Capitalized - Easements & Right-Of-Way
32.6B	Non-Capitalized - Bridges – Constructed
32.6C	Non-Capitalized - Bridges – Purchased
32.6D	Non-Capitalized - Dams - Constructed
32.6E	Non-Capitalized - Dams - Purchased
32.6R	Non-Capitalized - Roads – Construction
32.6S	Non-Capitalized - Roads – Purchased
32.6Z	Non-Capitalized - Other Non-Structure Improvements
32.7A	Non-Capitalized - Land Acquisitions - Administrative Site
32.7B	Non-Capitalized - Buildings - Constructed
32.7C	Non-Capitalized - Buildings - Purchased
32.7H	Non-Capitalized - Improvements
32.7Y	Non-Capitalized - Other Structures & Facilities - Constructed
32.7Z	Non-Capitalized - Other Structures & Facilities - Purchased
32.8J	Non-Capitalized - Major Machinery & Fixed Equipment

32.9 Discounts and Interest

32.98	Discount - Land & Structures
32.99	Interest - Land & Structures

33 INVESTMENTS AND LOANS Purchase of investments and loans.

Include:

- Stocks, bonds, debentures, and other securities that are neither U.S. Government securities nor securities of wholly-owned Federal Government enterprises.
- Temporary or permanent investments.
- Interest accrued at the time of purchase and premiums paid on all investments. Including payments over par value for the purchase of Government securities and discounts under par value on sales of Government securities.

In credit liquidating accounts, includes payments for defaulted loan guarantees in those cases where the default has not resulted in foreclosure, so that the Government acquires title to the note rather than title to physical assets. If payment occurs for which there is no asset property or enforceable notes so that the payment is a sunk cost, it should be included under Object Class 42.0.

For credit programs, see Section 185 of the OMB Circular A-11 for object classification related to defaults.

The following BOC's have been reviewed and approved by the Departmental Budget Object Class Team for transaction processing by the bureaus/offices.

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33.1A Investments in Securities
33.2A Loans

40 GRANTS AND FIXED CHARGES

This major object class covers Object Classes 41.0 through 44.0.

41 GRANTS, SUBSIDIES AND CONTRIBUTIONS –

41.0 Grants, subsidies and contributions

Cash payments to States, other political subdivisions, corporations, associations, and individuals for:

- Grants (including revenue sharing).
- Subsidies (including credit program costs).
- Gratuities and other aid (including readjustment and other benefits for veterans, other than indemnities for death or disability).

Contributions to foreign countries, international societies, commissions, proceedings, or projects that are:

- Lump sum or quota of expenses.
- Fixed by treaty.
- Discretionary grants.

Taxes imposed by State and local taxing authorities where the Federal Government has consented to taxation (excluding the employer's share of Federal Insurance Contribution Act taxes) and payments in lieu of taxes.

Note: Obligations under grant programs that involve the furnishing of services, supplies, materials and the like by the Federal Government, rather than cash, are not charged to this object class, but to the object class representing the nature of the services, articles, or other items that are purchased.

The following BOC's have been reviewed and approved by the Departmental Budget Object Class Team for transaction processing by the bureaus/offices.

41.1C Cooperative Agreements
41.1G Grants
41.1P PILT - Other Revenue Sharing
41.2A Subsidies, Contributions & Other Aid
41.2B Credit Reform Loan Subsidies
41.3A Indian Tribal Government Grant
41.4A Grants to Insular Areas

42 INSURANCE CLAIMS AND INDEMNITIES

42.0 Insurance claims and indemnities

Benefit payments from the social insurance and Federal retirement trust funds and payments for losses and claims including those under the Equal Access to Justice Act.

Include:

Social insurance and retirement payments for individuals from trust funds for:

- Social security.
- Medicare.
- Unemployment insurance.
- Railroad retirement.
- Federal civilian retirement.
- Military retirement.
- Other social insurance and retirement programs.

Insurance payments from Federal insurance revolving funds, such as the Bank insurance fund, for:

- Liquidation and insurance.
- Litigation settlements due receivers and trustees.
- Working capital outlays.
- Net case resolution losses.
- Other unpaid resolution obligations, not otherwise classified.

Other claim or indemnity payments:

- To veterans and former civilian employees or their survivors for death or disability, whether service-connected or not.
- Of claims and judgments arising from court decisions or abrogation of contracts; indemnities for the destruction of livestock, crops, and the like; damage to or loss of property; and personal injury or death.
- To or for persons displaced as a result of Federal and federally assisted programs, as authorized under 42 U.S.C. 4622-4624.
- For losses made good on Government shipments.
- From liquidating accounts on guarantees where no asset is received and where forgiveness is not provided by law.
- Payments to former employees or their survivors for death or disability, whether service connected or not.
- Payments to or for persons displaced as a result of Federal and federally assisted programs.

10/2/2006

Note: Classify other payments by Federal insurance revolving funds to object classes to which they apply, for example classify premiums on investments in Object Classes 33.0, Investments and loans and interest expenses in Object Class 43.0, Interest and dividends.

The following BOC's have been reviewed and approved by the Departmental Budget Object Class Team for transaction processing by the bureaus/offices.

42.1D	Tort Claims - Vehicle
42.1E	Tort Claims – Other
42.1F	Payments under NOFEAR Act
42.1J	Indemnities & Other Claims
42.1L	Loan Guarantee Defaults
42.1R	Loan Guarantee Default % Reduction

43 INTEREST AND DIVIDENDS

Include:

- Interest
 - Payments to creditors for the use of moneys loaned, deposited, overpaid, or otherwise made available.
 - Distribution of earnings to owners of trust or other funds.
 - Interest payments under lease-purchase contracts for construction of buildings.

Exclude:

- Interest portion of the payment of claims when a contract has been delayed by the Government. Classify these costs under the same object class used for the original contract.

The following BOC has been reviewed and approved by the Departmental Budget Object Class Team for transaction processing by the bureaus/offices.

43.1A Interest

44 REFUNDS

Payments of amounts previously collected by the Government.

Include:

- Payments to correct errors in computations, erroneous billing, and other factors.
- Payments to former employees or their beneficiaries for employee contributions to retirement and disability funds (e.g., payments made when employees die before retirement or before their annuities equal the amount withheld).

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Note: In the account receiving the refund, previously recorded obligations will be reduced in the appropriate object class(es) by the amount of the refund, if the refund is received in the same year as the obligations are reported.

The following BOC has been reviewed and approved by the Departmental Budget Object Class Team for transaction processing by the bureaus/offices.

44.1A Refunds

90 OTHER This major object class covers object classes 91.0 through 99.5

91 UNVOUCHERED

91.0 Unvouchered

Expenditures made lawfully for confidential purposes, including authorized payments made by law enforcement personnel to informants, which are not subject to detailed vouchering or reporting.

The following BOC has been reviewed and approved by the Departmental Budget Object Class Team for transaction processing by the bureaus/offices.

91.0A Unvouchered

92 UNDISTRIBUTED

92.0 Undistributed

Charges that cannot be distributed to the object classes listed above. The following BOC has been reviewed and approved by the Departmental Budget Object Class Team for transaction processing by the bureaus/offices.

92.0A Undistributed

93 LIMITATION ON EXPENSES (MAX SYSTEM)

93.0 Limitation on Expenses

This object class is used when there is an annual limitation on administrative or other expenses for revolving and trust funds. (See Section 83.6 of the OMB Circular A-11) The following BOC has been reviewed and approved by the Departmental Budget Object Class Team for transaction processing by the bureaus/offices.

93.0A Limitation on Expenses

94.0 Financial Transfers

This object class is used for obligations that represent financial interchanges between Federal government accounts that are not in exchange for goods and services.

99 OBLIGATION TOTALS (MAX SYSTEM)

99.0 Subtotal, Obligations

This entry is automatically generated by MAX:

- For direct or allocation account obligations, the subtotal stub entry should appear when more than one object class category is reported in a single account.
- For reimbursable obligations, the subtotal stub entry, "Reimbursable obligations," should appear, even if all reimbursable obligations are classified in a single object class category.

99.5 Below reporting threshold -

Use this object class adjustment line when:

- The sum for an object class entry is \$500 thousand or less, that is, it is below the reporting threshold, and
- The sum of all the below threshold amounts rounds to \$1 million or more.

There will be only one adjustment line per object class schedule. It will:

- Follow the last subtotal (object class 99.0) for the schedule.
- Be coded 9995 in MAX.

Do not report amounts of more than \$4 million in this object class, unless approved by OMB.

99.9 Total New Obligations

This entry is automatically generated by MAX.

←Changes made for FY 2007

Description	GROUP	2005	2006	2007	Comments
Personnel Compensation					
Full-Time Permanent					
FTP Regular Civilian (GS and equivalent pay system)	11.1	111A	111A	111A	
FTP Federal Wage Sys&Adm Determined		111B	111B	111B	
FTP Consultant/Expert/Advisory		111C	111C	111C	
FTP Other Employees		111E	111E	111E	
FTP Terminal Leave - Lump Sum		111F	111F	111F	
FTP Leave Assessment		111G	111G	111G	
FTP Time Off Awards		111T	111T	111T	
Other Than Full-Time Permanent					
OTP Regular Civilian (GS and equivalent pay systems)	11.3	113A	113A	113A	
OTP Federal Wage Sys&Adm Determined		113B	113B	113B	
OTP Consultant/Expert/Advisory		113C	113C	113C	
OTP Other Employees		113E	113E	113E	
OTP Terminal Leave - Lump Sum		113F	113F	113F	
OTP Leave Assessment		113G	113G	113G	
OTP Time Off Awards		113T	113T	113T	
Other Personnel Compensation					
Overtime	11.5	115A	115A	115A	
Awards - Monetary		115B	115B	115B	
Interest on Back Pay		115C	115C	115C	
Credit Hours - Paid		115D	115D	115D	
Awards - Non-Monetary		115E	115E	115E	
Paid Holidays Worked		115F	115F	115F	
Other Comp - Leave Assessment		115G	115G	115G	
Environmental/Hazardous Duty		115H	115H	115H	
Premium Pay - Standby		115J	115J	115J	
Premium Pay - In Lieu of Overtime		115K	115K	115K	
Compensatory Time - Paid		115M	115M	115M	
Stipend In-Lieu of Premium/Compensatory Pay		115N	115N	115N	
Post Differential Foreign		115P	115P	115P	
Post Differential Non-Foreign		115Q	115Q	115Q	
Royalties to Federal Scientists and Inventors		115R	115R	115R	restored
Sunday Pay		115T	115T		
Nightwork Differential		115V	115V	115V	
Penalty Pay				115X	restored
Penalty Pay				115X0	FBMS Requirement.
Staffing Differential		115Y	115Y	115Y	
Supervisory Differential		115Z	115Z	115Z	
Special Personal Services Payments					
Non-Federal Employee Compensation/Awards	11.8	118A	118A	118A	Subject to IRS-1099 if entity is taxable.
Federal Employee Compensation				118B	
Emergency Firefighter Pay		118D	118D	118D	
CSRS Reimburse Reemployed Annuitant		118P	118P	118P	
FERS Reimburse Reemployed Annuitant		118R	118R	118R	
Total Personnel Compensation (MAX System)					
	11.9				
Personnel Benefits					
Civilian Personnel Benefits					
Contributions - Medicare	12.1	121A	121A	121A	
Contributions - OASDI		121B	121B	121B	
Retention Allowance		121C	121C	121C	
Public Transportation Benefits		121D	121D	121D	
Contributions - Thrift Plan Basic (1%)		121E	121E	121E	
Contributions - Thrift Plan Match (5%)		121F	121F	121F	
Personnel Benefits - Leave Assessment		121G	121G	121G	
Contributions - Accident Comp-OWCP		121H	121H	121H	
Lost Thrift Savings Earnings		121I	121I	121I	
Contributions - CSRS Retirement		121J	121J	121J	
Contributions - FERS Retirement		121K	121K	121K	
Longevity Pay - Park Police		121L	121L	121L	
Recruitment Bonus		121M	121M	121M	
Allowances - Non Foreign		121N	121N	121N	
Allowances - Foreign		121O	121O	121O	
Contributions - Park Police Retirement		121P	121P	121P	
Contributions - Park Police Medical		121Q	121Q	121Q	

Allowances - Quarters, Meals, Uniforms, and Electricity	121R	121R	121R	
Employee Settlements (not court-ordered)	121S	121S	121S	
Contributions - Life Insurance/Professional Liability Insurance	121T	121T	121T	
Allowances - Visual Identity Apparel (USGS)	121U	121U	121U	
Supervisory Overhead Assessment			121V0	FBMS Requirement
Contributions - Health Benefits	121W	121W	121W	
General Overhead Assessment			121X0	FBMS Requirement
Other Employee Benefits	121Y	121Y	121Y	
Employer Cont. Tax Fringe Benefits	121Z	121Z	121Z	
Employer Contribution Tax Fringe Benefits(paid directly to employee)			121Z0	FBMS Requirement
Relocation Bonus	1211	1211	1211	
Relocation - Subsistence in Temporary Quarters	1212	1212	1212	
Relocation - Real Estate Transactions (Direct Reimb)	1213	1213	1213	
Relocation - Relocation Service Contractor	1214	1214	1214	
Relocation - Income Tax Allowance and Withholding	1215	1215	1215	
Relocation - Miscellaneous Moving Allowance	1216	1216	1216	
Relocation - Home Sale Incentive	1217	1217	1217	
Extended Assignment Incentives			1218	
Benefits for Former Personnel	13.0			
Severance Pay	130A	130A	130A	
Labor Department Unemployment Compensation	130B	130B	130B	
Full-time Permanent Employees - VSI Payments	130C	130C	130C	
Less than Full-time Permanent Employees - VSI Pmts.	130D	130D	130D	
Other Employee Benefits	130G	130G	130G	
Former Personnel - Severance Pay			130A0	FBMS Requirement.
Former Personnel - Unemployment Compensation			130B0	FBMS Requirement.
Former Personnel - Full-Time Employees - Voluntary Separation Incentive Program			130C0	FBMS Requirement.
Former Personnel - Other Employee Benefits			130D0	FBMS Requirement.
			130G0	FBMS Requirement.
Travel and Transportation of Persons	21.0			
Non-Foreign Travel	21.1			
Non-Foreign ATM Travel Advance Expense	211A	211A	211A	
Non-Foreign TMC Transaction Fees	211B	211B	211B	
Non-Foreign Commercial Transportation-Tourist Class	211C	211C	211C	
Non-Foreign Employee Per Diem	211D	211D	211D	
Non-Foreign Trans-Exceeds Tourist	211F	211F	211F	
Non-Foreign Other Incidental Expenses	211i	211i	211i	
Non-Foreign Local Travel	211L	211L	211L	
Non-Foreign POV Mileage Allowance	211P	211P	211P	
Non-Foreign Passenger Vehicle Rental	211R	211R	211R	
Non-Foreign Taxi Fare	211T	211T	211T	
Non-Foreign Per Diem House Hunting			211V	
Non-Foreign Travel			2110	
Non-Foreign Late Payment Costs Payable to Employees	211U	211U	211U	restored
Foreign Travel	21.2			
Foreign - ATM Travel Advance Expense	212A	212A	212A	
Foreign - TMC Transaction Fees	212B	212B	212B	
Foreign - Commercial Trans Tourist Class	212C	212C	212C	
Foreign - Employee Per Diem	212D	212D	212D	
Foreign - Other Incidental Expenses	212i	212i	212i	
Foreign - Local Travel	212L	212L	212L	
Foreign - POV Mileage Allowance	212P	212P	212P	
Foreign - Passenger Vehicle Rental	212R	212R	212R	
Foreign - Taxi Fare	212T	212T	212T	
Foreign - Late Payment Costs Payable to Employees	212U	212U	212U	
Non-Foreign Relocation	21.3			
Non-Foreign ATM Travel Advance Expense	213A	213A	213A	
Non-Foreign TMC Transaction Fees	213B	213B	213B	
Non-Foreign Commercial Transportation-Tourist Class	213C	213C	213C	
Non-Foreign Employee Per Diem	213D	213D	213D	
Non-Foreign Trans-Exceeds Tourist	213F	213F	213F	
Non-Foreign Other Incidental Expenses	213i	213i	213i	
Non-Foreign Local Travel	213L	213L	213L	
Non-Foreign POV Mileage Allowance	213P	213P	213P	
Non-Foreign Passenger Vehicle Rental	213R	213R	213R	
Non-Foreign Taxi Fare	213T	213T	213T	
Non-Foreign Late Payment Costs Payable to Employees	213U	213U	213U	
Non-Foreign Per Diem - House Hunting	213V	213V	213V	
Non-Foreign Transportation - Advance House Hunting	213W	213W	213W	
Student Travel	21.9			
Daily Bus Pupil To/From School	219D	219D	219D	
Pupil Travel - Begin/End Term	219H	219H	219H	

Pupil Field Trips - Federal	219M	219M	219M
Pupil Field Trips - Non-Federal	219N	219N	219N
Non-Pupil Travel - Begin/End Term	219O	219O	219O
Discount & Interest	21.9		
Discount - Travel	2198	2198	2198
Interest - Travel	2199	2199	2199
Transportation of Things	22.0		
Freight - Equipment	221A	221A	221A
Freight - Other	221B	221B	221B
GSA Shipping Surcharges	221C	221C	221C
Truck Transportation - Rental	222C	222C	222C
Truck Transport - Bureau Owned	222D	222D	222D
Truck Transportation - GSA	222E	222E	222E
Mail Transport - Parcel Post	223A	223A	223A
Transportation - Household Goods - GBL	224F	224F	224F
Transportation - Household Goods-Non-GBL	224G	224G	224G
Transportation of Mobile Home	224K	224K	224K
Transportation of POV	224L	224L	224L
Discount & Interest	22.9		
Discount - Transportation	2298	2298	2298
Interest - Transportation	2299	2299	2299
Rent, Communications, and Utilities			
Rental Payments to GSA	23.1		
Space Rental Payments To GSA	231A	231A	231A
Rental Payments to Others	23.2		
Space Rental Payments To Others	232A	232A	232A
Rental of Exhibit Space	232B	232B	232B
Communications, Utilities and Misc. Charges	23.3		
GSA Communications Non-FTS	233A	233A	233A
GSA Communications FTS	233B	233B	233B
Commercial Communications Charges - Local	233C	233C	233C
Commercial Communications Charges - Long Distance	233D	233D	233D
Wireless Communications	233E	233E	233E
Telephone Equip - Leases, Rentals, Repairs and Maint.	233F	233F	233F
Postage	233G	233G	233G
Postage - Box & Meter Rental	233H	233H	233H
Express Mail	233J	233J	233J
Utilities	233K	233K	233K
Equipment Rental	233L	233L	233L
Equipment Rental - Information Technology	233M	233M	233M
Software Rental - Information Technology	233N	233N	233N
Equipment Rental - Data Communications	233O	233O	233O
Equipment Rental - Copiers	233P	233P	233P
Equipment Rental - Heavy	233Q	233Q	233Q
Federal Voicemail Communications Services	233R	233R	233R
Federal Data Communications Services	233S	233S	233S
Commercial Voicemail Communications Services	233T	233T	233T
Commercial Data Communications Services	233U	233U	233U
Discount & Interest	23.9		
Discount - Rent, Communications & Utilities	2398	2398	2398
Interest - Rent, Communications & Utilities	2399	2399	2399
Printing and Reproduction	24.0		
Printing & Reproduction - GPO	241A	241A	241A
Binding - GPO	241B	241B	241B
Print & Reproduction - Within Government - Not GPO	241E	241E	241E
Binding - Within Government, Not GPO	241F	241F	241F
Print & Reproduction - Commercial	242A	242A	242A
Binding - Commercial	242B	242B	242B
Copy Centers	243C	243C	243C
Graphics Centers	243D	243D	243D
Other Contractual Services			
Advisory and Assistance Services	25.1		
Contracts - Consultants	251A	251A	251A
Information Technology Support Services	251B	251B	251B
Other Services	25.2		
Contracts - Architectural & Engineering	252A	252A	252A
Contracts - Development of Data Sets	252C	252C	252C
Contracts - Drilling	252D	252D	252D

Real Property Appraisals, Titles and Fees	252E	252E	252E	
Direct State Services Vouchers	252G	252G	252G	
Contracts - Indian Self-Determination Services	252i	252i	252i	
Contracts - Consultants - Non Advisory	252J	252J	252J	
Contracts - On Site Contractor			252K	
Contracts - Airplanes & Helicopters	252L	252L	252L	
Contracts - Mapping	252M	252M	252M	
Contracts - Photolab Operations	252P	252P	252P	
Contracts - Aerial Photography	252Q	252Q	252Q	
Contracts - Professional Services	252R	252R	252R	
Tuition	252S	252S	252S	
Training/Conference Registration Fees	252T	252T	252T	
Contracts - Studies	252U	252U	252U	
Contracts - Training Services	252V	252V	252V	
Advertising - Public Printer	252W	252W	252W	
Advertising - Commercial	252X	252X	252X	
Student Expenses - Extracurricular	252Y	252Y	252Y	
Other	252Z	252Z	252Z	Should not include cooperative agreements (411C) or intra-agency agreements (253G or H).
Purchases of Goods/Services from Government Accounts	25.3			
GSA Reimbursable Work Authority - Recurring	253A	253A	253A	
GSA Reimbursable Work Authority - Non-Recurring	253B	253B	253B	
Rental Agreements for Other Federal Agencies	253C	253C	253C	
Fleet Usage			253F	
Reimbursable Agreements - Internal	253G	253G	253G	
Reimbursable Agreements - Other Agency	253H	253H	253H	
WCF Information Technology & Related Services	253M	253M	253M	
WCF Survey, Inspection, and Related Services	253N	253N	253N	
WCF Bureau Operated Vehicles and Aircraft	253O	253O	253O	
WCF Fixed Ownership Rate	253P	253P	253P	
WCF Science, Engineering, and Related Services	253Q	253Q	253Q	
WCF Equipment Use Charge	253R	253R	253R	
WCF Overhead Assessed	253S	253S	253S	
WCF Training Center	253T	253T	253T	
Fleet Usage			253U	
WCF Drilling and Related Services	253V	253V	253V	
WCF Contributions/Billings	253W	253W	253W	
WCF Water Studies, Lab Analyses, and Related Services	253X	253X	253X	
WCF Publications	253Y	253Y	253Y	
Operation and Maintenance of Facilities	25.4			
Operations, Maintenance & Repairs - Buildings	254A	254A	254A	
Operations, Maintenance & Repairs - Other Structures & Facilities	254B	254B	254B	
Research and Development Contracts	25.5			
Contracts - ADP Services			255A	
Contracts - Consultants			255C	
Private Sector - R & D	255D	255D	255D	
Medical Care	25.6			
Medical and Health Care Services	256M	256M	256M	
Operation and Maintenance of Equipment	25.7			
Expenses - Storage	257A	257A	257A	
Expenses - Shop	257B	257B	257B	
Repairs & Maintenance - IT Equipment & Software	257C	257C	257C	
Repairs & Maintenance - Vehicle	257D	257D	257D	
Repairs & Maintenance - Other	257E	257E	257E	
Service Facility - Research Center	257F	257F	257F	
Service Facility - Heavy Equipment	257G	257G	257G	
Service Facility - Other	257H	257H	257H	
Repairs & Maintenance - Equipment	257i	257i	257i	
Maintenance - Voice Communications Equipment	257L	257L	257L	
Maintenance - Data Communications Equipment	257M	257M	257M	
Storage of Household Goods under PCS	257P	257P	257P	
Subsistence and Support of Persons	25.8			
Subsistence & Lodging	258A	258A	258A	May be used for non-taxable reimbursement of volunteers
Discount & Interest	25.9			
Discount - Other Services	2598	2598	2598	
Interest - Other Services	2599	2599	2599	
Supplies and Materials	26.0			
Office Supplies & Materials	261A	261A	261A	

Student Supplies & Materials	261B	261B	261B
Stores Inventory Acquisition	261C	261C	261C
Supplies - FEDSTRIP	261F	261F	261F
Motor Vehicles Supplies and Materials	261M	261M	261M
Laboratory Supplies	261X	261X	261X
Books	262A	262A	262A
Periodicals & Subscriptions	262F	262F	262F
Library Materials Not Books	262J	262J	262J
Information Technology Supplies and Materials	263O	263O	263O
ADP Supplies & Materials or Info Tech Supplies & Mats			2630
Building Supplies	264A	264A	264A
Field Supplies	264B	264B	264B
Recurring Reimbursable GSA Special Work	264J	264J	264J
Non-Recurring Reimbursable GSA Special Work	264K	264K	264K
Seeds	264S	264S	264S
Employee Clothing and Clothing Supplies	265C	265C	265C
Food & Beverage - Human Consumption	265F	265F	265F
Employee Supplies - Safety	265S	265S	265S
Ammunition	267A	267A	267A
Animal Food	269A	269A	269A
Satellite Data	269B	269B	269B
Ink & Chemicals	269C	269C	269C
Acquisition of Data Sets	269D	269D	269D
Fuel - Motor Vehicle, Aircraft, Etc	269F	269F	269F
Fuel - Cooking, Heating, Etc.	269G	269G	269G
Discount & Interest	26.9		
Discount - Supplies	2698	2698	2698
Interest - Supplies	2699	2699	2699
Equipment	31.0		
Capitalized - Equipment	311A	311A	311A
Capitalized - Equipment On Loan	311B	311B	311B
Capitalized - Information Technology Software	311D	311D	311D
Capitalized - Information Technology Equipment	311E	311E	311E
Capitalized - Furniture & Fixtures	311H	311H	311H
Capitalized - Copier/Duplicator	311J	311J	311J
Capitalized - Heavy Machinery	311K	311K	311K
Capitalized - Transportation Equipment (Includes Horses)	311L	311L	311L
Motor Vehicle Proceeds Expended	311Z	311Z	311Z
Non-Capitalized - Controlled Equipment	312A	312A	312A
Non-Capitalized - Non-Controlled Equipment	312B	312B	312B
Non-Capitalized - Information Technology Software	312D	312D	312D
Non-Capitalized - Information Technology Equipment, Controlled	312E	312E	312E
Non-Capitalized - Information Technology Equipment, Non-controlled	312F	312F	312F
Non-Capitalized - Furniture & Fixtures, Controlled	312G	312G	312G
Non-Capitalized - Furniture & Fixtures, Non-controlled	312H	312H	312H
Non-Capitalized - Copier/Duplicator	312J	312J	312J
Non-Capitalized - Heavy Machinery	312K	312K	312K
Non-Capitalized - Publications, Permanent Collections	312P	312P	312P
Non-Capitalized - Vehicles (Includes Horses)	312T	312T	312T
Artwork & Artifacts	312X	312X	312X
Capital Lease - Equipment	313L	313L	313L
Discount & Interest	31.9		
Discount - Equipment	3198	3198	3198
Interest - Equipment	3199	3199	3199
Land and Structures	32.0		
Capitalized - Land Acquisition	321A	321A	321A
Capitalized - Easements & Rights-Of-Way	321E	321E	321E
Capitalized - Land or Mineral Interest Acquired and Held for Others	321L	321L	321L
Capitalized - Bridges - Constructed	322B	322B	322B
Capitalized - Bridges - Purchased	322C	322C	322C
Capitalized - Dams - Constructed	322D	322D	322D
Capitalized - Dams - Purchased	322E	322E	322E
Capitalized - Roads - Constructed	322R	322R	322R
Capitalized - Roads - Purchased	322S	322S	322S
Capitalized - Other Non-Structure Improvements	322Z	322Z	322Z
Capitalized - Land Acquisitions - Administrative Site	323A	323A	323A
Capitalized - Buildings - Constructed	323B	323B	323B
Capitalized - Buildings - Purchased	323C	323C	323C
Capitalized - Improvements	323H	323H	323H
Capital Lease - Buildings and Structures	323L	323L	323L
Capitalized - Other Structures & Facilities - Constructed	323Y	323Y	323Y
Capitalized - Other Structures & Facilities - Purchased	323Z	323Z	323Z

Use BOCs 311 to designate Capitalized assets of \$15K or more.

Includes Firearms.
Use BOCs 312 to code personal property assets under \$15K threshold.

Use BOCx 323-324 to designate Capitalized real property asset of \$100K or more.

Use for land Improvements.

Capitalized - Major Machinery & Fixed Equipment	324J	324J	324J
Non-Capitalized - Land Acquisition	325A	325A	325A
Non-Capitalized - Easements & Rights-Of-Way	325E	325E	325E
Non-Capitalized - Bridges - Constructed	326B	326B	326B
Non-Capitalized - Bridges - Purchased	326C	326C	326C
Non-Capitalized - Dams - Constructed	326D	326D	326D
Non-Capitalized - Dams - Purchased	326E	326E	326E
Non-Capitalized - Roads - Constructed	326R	326R	326R
Non-Capitalized - Roads - Purchased	326S	326S	326S
Non-Capitalized - Other Non-Structure Improvements	326Z	326Z	326Z
Non-Capitalized - Land Acquisitions - Administrative Site	327A	327A	327A
Non-Capitalized - Buildings - Constructed	327B	327B	327B
Non-Capitalized - Buildings - Purchased	327C	327C	327C
Non-Capitalized - Improvements	327H	327H	327H
Non-Capitalized - Other Structures & Facilities - Constructed	327Y	327Y	327Y
Non-Capitalized - Other Structures & Facilities - Purchased	327Z	327Z	327Z
Non-Capitalized - Major Machinery & Fixed Equipment	328J	328J	328J
Discount & Interest	32.9		
Discount - Lands & Structures	3298	3298	3298
Interest - Lands & Structures	3299	3299	3299
Investments and Loans	33.0		
Investments In Securities	331A	331A	331A
Loans	332A	332A	332A
Grants, Subsidies, and Contributions	41.0		
Cooperative Agreements	411C	411C	411C
Grants	411G	411G	411G
PILT - Other Revenue Sharing	411P	411P	411P
Subsidies, Contributions, & Other Aid	412A	412A	412A
Credit Reform Loan Subsidies	412B	412B	412B
Indian Tribal Government Grant	413A	413A	413A
Grants to Insular Areas	414A	414A	414A
Insurance Claims and Indemnities	42.0		
Tort Claims - Vehicle	421D	421D	421D
Tort Claims - Other	421E	421E	421E
Payments under NOFEAR Act			421F
Indemnities & Other Claims	421J	421J	421J
Loan Guarantee Defaults	421L	421L	421L
Loan Guarantee Default % Reduction	421R	421R	421R
Interest and Dividends	43.0		
Interest	431A	431A	431A
Refunds	44.0		
Refunds	441A	441A	441A
	81.0		
Unvouchered	91.0		
Unvouchered	910A	910A	910A
Undistributed	92.0		
Undistributed	920A	920A	920A
Limitation on Expenses (MAX System)	93.0		
Financial Transfers	94.0		
Subtotal, Obligations (MAX System)	99.0		
Below Reporting Threshold (MAX System)	99.5		
Total New Obligations	99.9		

Use BOCs 325-328 for real property assets that are under threshold of \$100,000 or stewardship assets.